

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 05/03/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 40 / MSAD 40

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	857	448	1,305	592	1,897
10	ATTENDING PUPILS (OCTOBER 2010)	834	455	1,289	566	1,855
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	845.5	451.5	1,297.0 (69%)	579.0 (31%)	1,876.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	49.7 (17:1)	28.2 (16:1)	38.6 (15:1)	=	116.5	/	138.1	=	.84 X	6808,125	=	3945,989	1772,836
B.	GUIDANCE	2.4 (350:1)	1.3 (350:1)	2.3 (250:1)	=	6.0	/	11.4	=	.53 X	585,822	=	214,235	96,251
C.	LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.4	/	3.0	=	.80 X	184,126	=	101,638	45,663
D.	HEALTH	1.1 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.4	/	2.6	=	.92 X	129,186	=	82,007	36,844
E.	EDUCATION TECHS	8.5 (100:1)	4.5 (100:1)	2.3 (250:1)	=	15.3	/	23.1	=	.66 X	426,162	=	194,074	87,193
F.	LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.8	/	6.9	=	.55 X	120,136	=	45,592	20,483
G.	CLERICAL	4.2 (200:1)	2.3 (200:1)	2.9 (200:1)	=	9.4	/	15.0	=	.63 X	453,432	=	197,107	88,555
H.	SCHOOL ADMIN.	2.8 (305:1)	1.5 (305:1)	1.8 (315:1)	=	6.1	/	9.0	=	.68 X	663,498	=	311,314	139,865

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		47,989	21,423
B.	Supplies and Equipment	342	473		443,574	273,867
C.	Professional Development	58	58		75,226	33,582
D.	Instructional Leadership Support	24	24		31,128	13,896
E.	Co- and Extra-Curricular Student	34	113		44,098	65,427
F.	System Administration/Support	218	218		282,746	126,222
G.	Operations & Maintenance	1,002	1,191		1299,594	689,589

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	825,335	370,803
B.	Education & Library Technicians	36.00%	86,280	38,763
C.	Clerical	29.00%	57,161	25,681
D.	School Administrators	14.00%	43,584	19,581

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16	Adjustment for Title I Revenues	-468,886	-210,658

17	TOTALS	7859,784	3755,865
18	E.P.S. RATES	6,060	6,487

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,301.0	580.0	1,881.0		
	OCTOBER 2008	1,312.0	603.0	1,915.0		
	APRIL 2009	1,311.0	589.0	1,900.0		
	OCTOBER 2009	1,298.0	591.0	1,889.0		
	APRIL 2010	1,303.0	578.0	1,881.0		
	OCTOBER 2010	1,285.0	553.0	1,838.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,294.0 +	7.66	X	6,060.00	= 7,888,059.60
	9-12 PUPILS	565.5 +	16.83	X	6,487.00	= 3,777,574.71
	ADULT EDUC. COURSES AT .1	6.1		X	6,487.00	= 39,570.70
	K-8 EQUIV. INSTR. PUPILS	2.000		X	6,060.00	= 12,120.00
	9-12 EQUIV. INSTR. PUPILS	4.500		X	6,487.00	= 29,191.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6132	793.5	X .15	X	6,060.00	= 721,291.50
	9-12 DISADVANTAGED @ .6132	346.8	X .15	X	6,487.00	= 337,453.74
	K-8 LIMITED ENGLISH PROF.	11.0	X .700	X	6,060.00	= 46,662.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,487.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,294.0		X	43.00	= 55,642.00
	9-12 STUDENT ASSESSMENT	565.5		X	43.00	= 24,316.50
	K-8 TECHNOLOGY RESOURCES	1,294.0		X	97.00	= 125,518.00
	9-12 TECHNOLOGY RESOURCES	565.5		X	293.00	= 165,691.50
	K-2 PUPILS	411.0	X .10	X	6,060.00	= 249,066.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 84,031.17
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,556,188.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,149,503.25
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,149,503.25

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	23,297.06	X	101.60%	=	23,669.81
32	SPECIAL EDUCATION - EPS ALLOCATION					2,466,922.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	781,962.65	X	101.60%	=	794,474.05
35	TRANSPORTATION - EPS ALLOCATION					1,359,409.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					126,681.38
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,771,156.37
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,920,659.62

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #40				
	11/01/11	NEW MIDDLE SCH WALDOBORO	571,703.00	220,106.05	791,809.05
	05/01/12	NEW MIDDLE SCH WALDOBORO	0.00	205,813.47	205,813.47
	SAD 40				
	11/01/11	NEW WARREN COMM SCH-ELEM	277,500.00	79,243.83	356,743.83
	05/01/12	NEW WARREN COMM SCH-ELEM	0.00	73,713.69	73,713.69
42	TOTAL PRINCIPAL & INTEREST		849,203.00	578,877.04	1,428,080.04
43	APPROVED LEASES FOR 2010-11 - RSU 40 / MSAD 40				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 40 / MSAD 40				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 40 / MSAD 40				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,428,080.04
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,348,739.66

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
FRIENDSHIP	138.5	7.53%	1,456,960.10		0.00		1,456,960.10			
UNION	276.5	15.02%	2,906,180.70		0.00		2,906,180.70			
WALDOBORO	678.0	36.84%	7,128,075.69		0.00		7,128,075.69			
WARREN	559.0	30.37%	5,876,212.23		0.00		5,876,212.23			
WASHINGTON	188.5	10.24%	1,981,310.94		0.00		1,981,310.94			
TOTAL	1,840.5						19,348,739.66			
			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
FRIENDSHIP			270,000,000	7.470		2,016,900.00		1,456,960.10	13.99%	5.40M
UNION			235,100,000	7.470		1,756,197.00		2,906,180.70	16.87%	7.47M
WALDOBORO			504,650,000	7.470		3,769,735.50		7,128,075.69	36.20%	7.47M
WARREN			314,300,000	7.470		2,347,821.00		5,876,212.23	22.55%	7.47M
WASHINGTON			144,900,000	7.470		1,082,403.00		1,981,310.94	10.39%	7.47M
TOTAL			1,468,950,000			10,973,056.50		19,348,739.66	100.00%	7.09M

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		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

E.	TOTALS AND ADJUSTMENTS			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,348,739.66	10,413,116.60	8,935,623.06
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,348,739.66	10,413,116.60	8,935,623.06
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E	LESS MAINECARE SEED			40,551.06
60	A D J U S T E D S T A T E C O N T R I B U T I O N			8,895,072.00
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 53.82% STATE SHARE % = 46.18%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 54.03% STATE SHARE % = 45.97%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	19,755,425.33		